

1 Lowe, 114 U.S. 525 (5 S.Ct. 995, 29 L.Ed.264); United States v. Watkins, 22 F.2d 437; People v. Mouse, 203 Cal. 782  
2 (265 P. 944) People v. Brown (1945) 69 Cal.App. 2d 602, 159 P.2d 686.

3 445. Declarants have been presented with no evidence and believe that none exists that the Supreme Court has not held that all  
federal "legislation applies only with the territorial jurisdiction of the United States unless a contrary intent appears,"  
4 Caha supra.

5 446. Declarants have been presented with no evidence and believe that none exists that Titles 3, 18, 26, or 28 of the United  
6 States Code have subject matter jurisdictional application within the venue of any one of the several states party to the  
7 Constitution of the United States absent the nexus of interstate or foreign commerce as evident by the lack of it being  
8 mentioned in the Affidavit of Probable Cause.

9 447. Declarants have been presented with no evidence and believe that none exists that your own Supreme Court stated in  
10 Carter v. Carter, 298 US 238, 56 S Ct 855 (1936) as follows:

11  
12 *"One who produces or manufactures a commodity, subsequently sold and shipped by him in interstate commerce,*  
13 *whether such sale and shipment were originally intended or not, has engaged in two distinct and separate activities.*  
14 *So far as he produces or manufactures a commodity, his business is purely local. So far as he sells and ships, or*  
15 *contracts to sell and ship, the commodity to customers in another state, he engages in interstate commerce. In*  
16 *respect to the former, he is subject only to regulation by the state; in respect to the latter, to regulation only by the*  
17 *federal government," Id., at 303.*

18 448. Declarants have been presented with no evidence and believe that none exists that Congress does not simply lack the  
19 constitutional power to penalize for any alleged violation that occurred intrastate. United States v. Jin Fuey Moy, 241 US  
20 394, 36 S Ct 658 (1916).

21 449. Declarants have been presented with no evidence and believe that none exists that the moving party does not have a  
22 mandatory duty to do one of two things: namely, prove up jurisdiction or abandon his claim and abate the charges against  
23 the Declarants.

24 450. Declarants have been presented with no evidence and believe that none exists that Declarants have not respectfully  
25 reminded the court of its duty and Lacy Thornburg as a judge under oath to protect against any encroachment of  
26 constitutionally guaranteed rights under the law. Boyd v. U.S., 116 US 616.

27 451. Declarants have been presented with no evidence and believe that none exists that an apparent circumvention of the due  
28 process of law protection of both the Fifth and Sixth Amendments, Fourth Article of Amendment protection against  
29 unreasonable searches and seizures, Mail Fraud by alleged government personnel, excess of jurisdiction, making a false  
30 affidavit by Agent Andy Romagnuolo, operating under the color of law, has not taken place in this instant case and is not  
31 cause for loss of any immunity that he might otherwise have had standing to invoke.

32 452. Declarants have been presented with no evidence and believe that none exists that it was and is not the duty of the court to  
33 order the moving party, in this case AUSA Jill Rose, to respond to the prior foundational challenge of the jurisdiction of  
34 the court in the instant matter and has failed to do so.

35 453. Declarants have been presented with no evidence and believe that none exists that the moving parties in the instant matter  
36 have not failed to comply with well-established law of American due process demanding full disclosure regarding criminal  
37 law's application.

38 454. Declarants have been presented with no evidence and believe that none exists that a plea bargain agreement established  
39 under false and deceptive grounds is not void for lack of informed consent and mutuality of agreement as a direct result of  
40 a deliberate denial of full disclosure of every material fact surrounding said agreement.

41 455. Declarants have been presented with no evidence and believe that none exists that the Supreme Court of the United States  
42 has not held that "Fraud vitiates the most solemn Contracts, documents and even judgments." U.S. vs.  
43 Throckmorton, 98 U.S. 61, @65.

44 456. Declarants have been presented with no evidence and believe that none exists that it is a general rule that an officer –  
45 executive, administrative, quasi-judicial, ministerial, or otherwise – who acts outside the scope of his jurisdiction and  
46 without authorization of law may thereby not render himself amenable to personal liability.

47 457. Declarants are not members of any of the groups specifically exempted from the requirement for enforcement statutes and  
48 implementing regulations listed below:

49 A. A military or foreign affairs function of the United States. 5 U.S.C. §553(a)(1).

B. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. 5  
U.S.C. §553(a)(2).

C. Federal agencies or persons in their capacity as officers, agents, or employees thereof. 44 U.S.C. §1505(a)(1).

458. Declarants are over the age of 18.

459. Declarants have been presented with no evidence and believe that none exists that they are not nationals, citizens of the North Carolina Republic and Washington Republic (but NOT the federal or corporate "State of" North Carolina or Washington).

460. Declarants have been presented with no evidence and believe that none exists that they are not constitutional "citizen(s) of the United States of America" and an "American citizen" as referred to in 1 Stat. 477.

461. Declarants have been presented with no evidence and believe that none exists that they are a statutory "citizen of the United States" as defined by 8 U.S.C. § 1401 and 26 CFR §1.1-1(c) and in 26 CFR §1.1-1(c). Because he is not a "citizen" within the meaning of federal statutory law, he has not waived sovereign immunity pursuant to 28 U.S.C. §1603(b)(3).

462. Declarants have been presented with no evidence and believe that none exists that Declarants are involved in any revenue taxable activity as defined in the Internal Revenue Code Subtitles A or C.

463. Declarants have been presented with no evidence and believe that none exists that Declarants have ever been involved in any "Trade or Business". A "trade or business" is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Therefore, he has not knowingly or consensually connected any of his property or earnings to a "public purpose" and does not participate voluntarily in said excise taxable "franchise" or "public right".

464. Declarants have been presented with no evidence and believe that none exists that they are not all nonresident aliens, and not in receipt of any government payments originating from the United States government as identified in 26 U.S.C. §871(a).

465. Declarants have been presented with no evidence and believe that none exists that they maintain a domicile on federal territory over which Congress has exclusive legislative jurisdiction relative to the Internal Revenue Code (IRC) or Article I, Section 8, Clause 17 of the United States Constitution. All authority to impose an income tax derives from domicile on federal territory:

*"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."*

*[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]*

466. Declarants have been presented with no evidence and believe that none exists that, as "nontaxpayer(s)" not engaged in the "trade or business" franchise, with no earnings from within the "United States", and not subject to any provision within the Internal Revenue Code, Declarants are subject to the Federal income tax in accordance to 26 C.F.R. §1.872-2(f) or 26 CFR §1-1(a)(1) nor are they subject to the plenary jurisdiction of Congress pursuant to clause 2, section 3, article 4, of the Constitution.

467. Declarants have been presented with no evidence and believe that none exists that they are NOT the "Person" as defined by 26 U.S.C. §7343, who is an officer or employee of a federal entity with a fiduciary duty as a "transferee" over public funds and property pursuant to 26 U.S.C. §§6901-6903. Note that he is "a person" in a general sense but he is not THE person identified in 26 U.S.C. §7343, which is the "person" against whom the criminal provisions of the private/special law codified in the Internal Revenue Code apply and title 18 apply.

468. Declarants have been presented with no evidence and believe that none exists that Declarants at no time have ever contemplated giving up or knowingly surrendered any of their inherent and substantive rights as a white state Citizen (see 42 U.S.C. § 1982) by becoming a federal statutory "citizen of the United States"; which are those citizens which have only civil rights granted statutorily to them by Congress.

469. Declarants have been presented with no evidence and believe that none exists that Declarants are "resident(s) of the United States" as "United States" and "State" are defined in 26 U.S.C. § 7701(a)(9) and (10) or a "resident" as defined in 26 U.S.C. §7701(b)(1)(A).

470. Declarants have been presented with no evidence and believe that none exists that Affiants have been unable to find any delegation of authority issued by Congress to the Secretary of the United States Treasury (Secretary) and from the Secretary to the Commissioner of the Internal Revenue Service (Commissioner) which "expressly" authorizes and extends the jurisdiction of the Commissioner beyond the borders of "the District of Columbia" as mandated in 4 U.S.C. § 72 and as defined in 26 U.S.C. § 7701(9) and (10).

471. Declarants have been presented with no evidence and believe that none exists that Declarants have been unable to find any delegation of authority issued by Congress to the Department of Justice (DOJ) which "expressly" authorizes and extends the jurisdiction of the DOJ beyond the borders of "the District of Columbia" as mandated in 4 U.S.C. § 72 and as defined in 26 U.S.C. § 7701(a)(9) and (a)(10).

472. Declarants have been presented with no evidence and believe that none exists that Declarants have been unable to find any delegation of authority issued by Congress to the Department of Justice (DOJ) which "expressly" authorizes and extends the jurisdiction of the FBI beyond the borders of "the District of Columbia" as mandated in 4 U.S.C. § 72 and as defined in 28 U.S.C. § 535(a)(1) and (b).

473. Declarants have been presented with no evidence and believe that none exists that Declarants have been unable to find any delegation of authority issued by Congress to the Department of Justice (DOJ) which "expressly" authorizes the DOJ to represent IRS Agents or FBI agents in their individual capacity when they have ACTED beyond the scope of their authority under color of law.

474. Declarants have been presented with no evidence and believe that none exists that Affiants do not assert that Agent Andrew Romagnuolo and the Court have a fiduciary duty to produce a positive law statute enacted by Congress which "expressly" delegates authority to the IRS, the FBI, the Secretary, and the DOJ to administer and enforce internal revenue laws or title 18 statutes outside "the District of Columbia" as mandated by 4 U.S.C. § 72; and/or that the failure of Agent Andrew Romagnuolo and the Court to produce such a statute does not constitute an equitable *estoppel* against Agent Andrew Romagnuolo and the Court in this case which mandates that this case be dismissed for lack of subject matter jurisdiction and that all property be returned immediately.

475. Declarants have been presented with no evidence and believe that none exists that Declarants have not reserved all rights at all times, and have as such never willingly or knowingly waived any of our substantive rights nor in any way have Declarants willingly or knowingly consented to the jurisdiction of the Secretary, the Commissioner or the IRS, the FBI or DOJ with regard to Federal Income Taxes, Federal Criminal statutes which are commercial in nature or the authority of Magistrate Judges exercising territorial powers only, by any fiduciary or non-fiduciary type contract with the United States, the Commissioner, the IRS or the FBI, CIA, TSA, Homeland Security (or anyone or any other entity for that matter) which would require any particular performance from Declarants with regard to private Federal statutory law.

476. Under the penalty of perjury, we declare that we have examined the facts stated in this affidavit, including the accompanying documents and exhibits, and, to the best of our knowledge and belief, they are true and correct.

### **3. ARGUMENT**

1. The subsections following identify all of the legal arguments supporting this Constructive Notice and Demand.

#### **3.1 The FBI Has No Enforcement Authority for Criminal Provisions Sought to be Enforced**

1. The FBI through Agent Andrew Romagnuolo (hereinafter FBI) has not met the burden of proof imposed upon him to demonstrate that the enforcement provisions of the Federal Register Act, 44 U.S.C. §1501 et. seq. and the Administrative Procedures Act, 5 U.S.C. §551 et. seq. have been satisfied in the case of the statutes cited as authority by the FBI, being 18 U.S.C. §371, 18 U.S.C. §541 and 18 USC §1341. The reasons are set forth in the following subsections.

##### **3.1.1 Federal Register Publication is MANDATORY Except in the case of Specifically Exempted Groups**

1. The Federal Register Act, 44 U.S.C. §1505(a)(1) legally mandates that all laws "having general applicability and legal effect" MUST be published in the Federal Register. The Federal Register Act also stipulates that all laws which prescribe a penalty have "general applicability and legal effect".

#### **TITLE 44 > CHAPTER 15 > § 1505**

##### **§ 1505. Documents to be published in Federal Register**

**(a) Proclamations and Executive Orders; Documents Having General Applicability and Legal Effect; Documents Required To Be Published by Congress. There shall be published in the Federal Register—**



(1) Presidential proclamations and Executive orders, except those not having general applicability and legal effect or effective only against Federal agencies or persons in their capacity as officers, agents, or employees thereof;

(2) documents or classes of documents that the President may determine from time to time have general applicability and legal effect; and

(3) documents or classes of documents that may be required so to be published by Act of Congress.

For the purposes of this chapter every document or order which prescribes a penalty has general applicability and legal effect.

2. Note that the only exception to the above is that of:

"Federal agencies or persons in their capacity as officers, agents, or employees thereof".

3. The statutes that are the basis of the FBI's claims are enforcement statutes which adversely affect the rights of the Declarants and which prescribe a penalty. Therefore; such an action would have "general applicability and legal affect" and prescribe a penalty as described above in 44 U.S.C. §1505(a)(1) of the Federal Register Act.

4. The requirement for publication in the Federal Register originates from the Constitutional Requirement for "due process or law", which requires "notice and comment" by all parties affected before any part of the new or revised statute or regulation may be enforced or adversely affect the constitutional rights of the parties, To wit:

A. 5 U.S.C. §553(b)(A): Requires that "rules", which in fact are "regulations", must be noticed to the general public.

TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 553

§ 553. Rule making

(b) General notice of proposed rule making shall be published in the Federal Register, unless persons subject thereto are named and either personally served or otherwise have actual notice thereof in accordance with law. The notice shall include—

(1) a statement of the time, place, and nature of public rule making proceedings;

(2) reference to the legal authority under which the rule is proposed; and

(3) either the terms or substance of the proposed rule or a description of the subjects and issues involved.

Except when notice or hearing is required by statute, this subsection does not apply—

(A) to interpretative rules, general statements of policy, or rules of agency organization, procedure, or practice; or

(B) when the agency for good cause finds (and incorporates the finding and a brief statement of reasons therefor in the rules issued) that notice and public procedure thereon are impracticable, unnecessary, or contrary to the public interest.

B. The U.S. Supreme Court has ruled that a fundamental element of "procedural due process" is "due notice". This due notice to the "general public" occurs through publication in the Federal Register. For proof of this fact, see:

i. *Stanley v. Illinois*, 405 U.S. 645 (1972).

ii. *Powell v. Alabama*, 287 U.S. 45 (1932)

"It never has been doubted by this court, or any other, so far as we know, that notice and hearing are preliminary steps essential to the passing of an enforceable judgment, and that they, together with a legally competent tribunal having jurisdiction of the case, constitute basic elements of the constitutional requirement of due process of law. The words of Webster, so often quoted, that, by "the law of the land" is intended "a law which hears before it condemns" have been repeated in varying forms of expression in a multitude of decisions. In *Holden v. Hardy*, 169 U.S. 366, 389, the necessity of due notice and an opportunity of being heard is described as among the "immutable principles of justice which inhere in the very idea of free government which no member of the Union may disregard." And Mr. Justice Field, in an earlier case, *Galpin v. Page*, 18 Wall. 350, 368-369, said that the rule that no one shall be personally bound until he has had his day in court was as old as the law, and it meant that he must be cited to appear and afforded an opportunity to be heard.

56. That **Declarants** have not seen or been presented with any material facts or admissible evidence that the act by the UNITED STATES compelling performance by the **Declarants** does not constitute damages to the **Declarants**, and believes that none exists;
57. That **Declarants** have not seen or been presented with any material facts or admissible evidence that the UNITED STATES is not acting in concert with the UNITED STATES DISTRICT COURT in a racketeering operation against the **Declarants**, to deprive the **Declarants** of their sweat equity and Sovereign status, and believes that none exists;
58. That **Declarants** have not seen or been presented with any material facts or admissible evidence that Declarant's AFFIDAVIT and PUBLIC NOTICE of NON-LIABILITY OF FEDERAL INCOME TAX OBLIGATIONS of Lewis Vincent has ever been disputed or rebutted by Affidavit, and believes that none exists;
59. That **Declarants** have not seen or been presented with any material facts or admissible evidence that Declarant's Legal Notice of Resignation of Compelled Social Security Trustee has ever been disputed or rebutted by Affidavit and believes that none exists.
60. That **Declarants** have not seen or been presented with any material facts or admissible evidence that Declarant's Legal Notice of Change in Domicile/ Citizenship Records and divorce from the United States has ever been disputed or rebutted by Affidavit and believes that none exists.
61. That **Declarants** have not seen or been presented with any material facts or admissible evidence that Declarant's 1040NR has ever been disputed or rebutted by Affidavit and believes that none exists.

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#### TERMS AND CONDITIONS

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1. Respondents agree that Equality under the Law is PARAMOUNT and MANDATORY under Law;
2. Respondents agree that Respondents are hereby now and forever **FIRE**D by Declarants from representing Declarants in any manner or capacity whatsoever, and Respondents also agree that Declarants are competent to handle Declarants' own affairs: private or public, commercial or otherwise;
3. Respondents agree that if Respondents choose to trespass on or interfere, in any manner whatsoever, with Declarants' commercial affairs, then Respondents agree to compensate Declarants in the sum of Twenty-five Million Dollars of UNITED STATES Legal Tender (\$25,000,000.00) within thirty (30) days of receipt of Declarants' "NOTICE OF ACCEPTANCE TO CONTRACT", and also provide certified copies of Respondents' oaths, bonds, BAR#s, licenses to practice law, and any commission which may otherwise be relevant as proof of evidence of delegation and official capacity

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Declarants to use the name of Declarants for commercial or any other purposes;

4. Respondents agree that if Respondents choose to not compensate Declarants in the sum of Twenty-five Million Dollars of UNITED STATES Legal Tender (\$25,000,000.00) within ten (30) days, as agreed to in this contract, that Respondents agree to compensate Declarants for triple damages, or the sum of Seventy-five Million Dollars of UNITED STATES Legal Tender (\$75,00,000.00), thereafter, and also be subject to involuntary bankruptcy in Respondents' private capacity to settle and close said contract, and also to be listed as the debtor on a filed UCC-1 Financing Statement with Declarants as the Secured Party;
5. Respondents agree that governing law of this "Private Contract" is the agreement of the parties supported by the Law Merchant and applicable maxims of law, and that Respondents are bound by the law of this contract.
6. Respondents agree that there are and will be no verbal agreements between Respondents and Declarants in this matter;
7. Respondents agree that if Declarants receive any communications from Respondents, by any means whatsoever, other than what is requested above, or becomes aware of Respondents continued trespass of Declarants' private commercial affairs in any manner whatever, that such communication from the date thereof thereby ratifies Respondents' acceptance of and agreement with all of the terms and conditions of this contract and associated notices/contracts mentioned above.
8. Respondents agree that Respondents must produce evidence of their economic solvency in light of federal public policy of HJR 192 - Public Law 73-10 and Title 31 subsections 5112-5119;
9. As with any administrative process, Respondents agree that Respondents will controvert the statements and claims made by Declarants by executing and delivering a verified response point by point, in affidavit form, sworn and attested to, signed by Respondents with material facts in support, or Respondents may agree and admit to all statements and claims made by Declarant by TACIT PROCURATION by simply remaining silent.
10. Respondents agree to ESTOPPEL BY ACQUIESCENCE, in the event that Respondents admit the statements and claims by TACIT AGREEMENT, then all issues are deemed settled STARE DECISIS and they admit CONFESSION OF JUDGMENT, and that Respondents may not argue, controvert, or otherwise protest the finality of the administrative findings in any subsequent process, whether administrative or judicial;
11. Respondents agree that *non obstante veredicto* applies in this agreement.

Further Declarants saith naught.

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## NOTICE TO RESPOND

**Declarant grants Respondents Thirty (30) days, exclusive of the day of receipt, to respond to the statements, claims, and inquiries above. Failure to respond will constitute as an operation of Law, the admission of Respondents by tacit Agreement to the statements, claims and answers to inquiries shall be deemed RES JUDICATA, STARE DECISIS. Failure to respond will constitute an Estoppel by Acquiescence and a CONFESSION OF JUDGMENT.**

Note: This Affidavit complies with State Rules of Evidence and Federal Rules of Evidence,

This is a private communication to you in your individual capacity(ies) and is intended to effect an out-of-court settlement of this matter. Conduct yourself accordingly.


We can assure you that we do not take this matter lightly.

Applicable to each named Respondent, their agent, associate, substitute, superior, employee, successor, heir, or assign.

Silence is Acquiescence/Agreement/Dishonor

Sent via Registered Mail # RR 396 977 703 US

Signed and sealed this 12<sup>th</sup> day of July, 2007 A.D.

  
Lewis-Vincent: Hughes

**Notice:** *Use of Notary is for identification purposes only and shall not be construed against Declarant as adhesion, indicia, or submission to any foreign, domestic, or municipal jurisdiction or public venue.*

STATE OF WASHINGTON  
COUNTY OF SNOHOMISH

)  
)  
)  
JURAT

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Before me the undersigned a Notary Public acting in and for the County of Snohomish

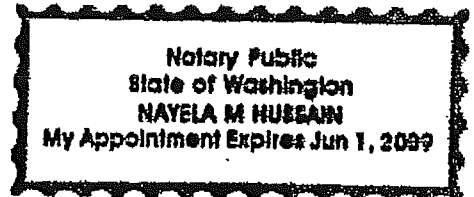
and State of Washington on this 12 day of July, 2007, personally appeared and known to me to be the identical man, Lewis-Vincent: Hughes who executed by act and deed the foregoing affidavit and then acknowledged to me his free will and voluntary act.

Given under my hand and seal this 12 day of July, 2007.

Nayela M. Hussain

Notary

Seal



My commission expires June 1, 2009

-----  
Signed and sealed this 13<sup>th</sup> day of July, 2007 A.D.

Edward-William: Wahler  
Edward-William: Wahler

*Notice: Use of Notary is for identification purposes only and shall not be construed against Declarant as adhesion, indicia, or submission to any foreign, domestic, or municipal jurisdiction or public venue.*

STATE OF NORTH CAROLINA

COUNTY OF BUNCOMBE

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JURAT

Before me the undersigned a Notary Public acting in and for the County of Buncombe

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NOTICE OF INTERNATIONAL COMMERCIAL CLAIM ADMINISTRATIVE REMEDY

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to be the identical man, Edward-William: Wahler, who executed by act and deed the foregoing affidavit and then acknowledged to me his free will and voluntary act.

Given under my hand and seal this 13th day of July, 2007.

Rebekah Wahler

Notary

Seal

My commission expires Feb 3, 2008

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Signed and sealed this 13<sup>th</sup> day of July, 2007 A.D.

Michael James Hannigan  
Michael-James: Hannigan

*Notice: Use of Notary is for identification purposes only and shall not be construed against Declarant as admission, indicia, or submission to any foreign, domestic, or municipal jurisdiction or public venue.*

STATE OF NORTH CAROLINA

COUNTY OF BUNCOMBE

}  
JURAT  
}

Before me the undersigned a Notary Public acting in and for the County of Haywood

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to be the identical man, Michael-James: Hannigan who executed by act and deed the foregoing affidavit and then acknowledged to me his free will and voluntary act.

Given under my hand and seal this 13<sup>th</sup> day of July, 2007.

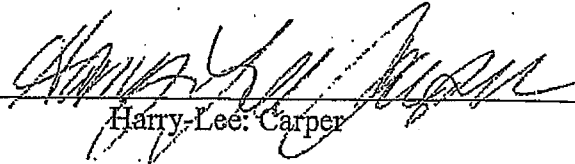


Rebekah Miller, Notary

Seal

My commission expires Feb 3, 2008

Signed and sealed this 13<sup>th</sup> day of July, 2007 A.D.

  
Harry Lee Carper

*Notice: Use of Notary is for identification purposes only and shall not be construed against Declarant as admission, indicia, or submission to any foreign, domestic, or municipal jurisdiction or public venue.*

STATE OF NORTH CAROLINA

COUNTY OF BUNCOMBE

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JURAT

Before me the undersigned a Notary Public acting in and for the County of Haywood

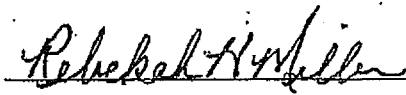
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and State of North Carolina on this 13<sup>th</sup> day of July, 2007, personally appeared and known to me to be the identical man, Harry-Lee: Carper who executed by act and deed the foregoing affidavit and then acknowledged to me his free will and voluntary act.

Given under my hand and seal this 13<sup>th</sup> day of July, 2007.



Rebekah Miller, Notary

Seal

My commission expires Feb 3, 2008

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IT IS HEREBY CERTIFIED that service of the foregoing, the associated NOTICE OF ACCEPTANCE TO CONTRACT has been made upon the following addressee's by me, a North Carolina Notary, by depositing a copy in the United States mail, via certified mail, return receipt requested, postage prepaid, this 14<sup>th</sup> day of July, 2007 addressed to:

Andrew Romagnuolo,  
FEDERAL BUREAU OF INVESTIGATION,  
Suite 211  
151 Patton Ave  
ASHEVILLE, NORTH CAROLINA 28801

I furthermore certify that:

1. I am at least 18 years of age
2. I am not related to either party to this legal proceeding by blood, marriage, adoption, or employment
3. I serve as a "disinterested third party" to this action
4. That I am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action.

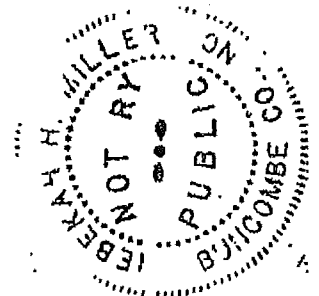
All responses should be sent to:

Rebekah H. Miller, Notary  
PO Box 681  
Fletcher, NC 28732

I now place my hand and seal as a public notary in the County of Buncombe and the state of North Carolina this 14<sup>th</sup> day of July, 2007 A.D.



Rebekah H. Miller



My commission Expires: Feb 3, 2008



IRS Statements

Edward William: Wahler

Kathy Marie: Wahler

James Edward: MacAlpine

KATHY R. WAHLER  
PO BOX 681  
FLETCHER, NC 28732-0681

Letter Date:  
January 11, 2008  
Taxpayer Identification Number:  
238-23-9101  
IRS Employee to Contact:  
Mrs. Lisa McCallister  
Employee Identification Number:  
56688118  
Contact Telephone Number:  
(828)271-4724 x 127

Dear MRS. WAHLER:

Although we previously sent you a notice of our intention to collect your unpaid tax through enforced collection, our records show that you still have not paid the amount you owe. Enforced collection may include placing a levy on your bank accounts, wages, receivables, commissions, etc. It could also involve seizing and selling your property, such as real estate, vehicles, or business assets.

To prevent collection action, please pay the amount you owe, now.

Make your check or money order payable to the United States Treasury, and write your social security number or employer identification number on it. Send your payment to us in the enclosed envelope with a copy of this letter. **The amount you owe is shown on the next page.**

If you recently paid this or if you can't pay it, call as soon as you get this letter. Our telephone number is at the top of this letter. If you disagree with our taking enforcement action, you may be able to work out another solution. Speak to the person whose name appears at the top of this letter, or ask for that person's manager. If you do not agree with the results, you may ask for appeals consideration.

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes credits and payments we have received since our last notice to you.

**Interest - Internal Revenue Code Section 6601**

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice. Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

**Paying Late - Internal Revenue Code Section 6651(a)(2)**

We charge a penalty when your tax is not paid on time. Initially, the penalty is  $\frac{1}{2}$  of 1% of the unpaid tax for each month or part of a month the tax was not paid.

If you have any questions about your account or would like a further detailed explanation of the penalty and interest charges on your account, please call me at the telephone number shown at the top of the first page of this letter.

Thank you for your cooperation.

Sincerely,



Lisa McCallister  
Revenue Officer

Enclosures:  
Envelope

The amount you owe is:

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	AMOUNT YOU OWE
1040	12/31/1998	\$2,072,441.12	\$234,282.89	\$409,027.75	\$2,715,75
1040	12/31/1999	\$361,368.40	\$48,603.25	\$71,320.90	\$481,29
1040	12/31/2000	\$193,316.40	\$34,641.53	\$60,366.19	\$288,32
1040	12/31/2001	16,958.98	2,874.50	3,439.09	\$23,27

EDWARD W WAHLER  
PO BOX 681  
FLETCHER, NC 28732-0681

Letter Date:  
01/11/2008  
Taxpayer Identification Number  
263-47-3283  
IRS Employee to Contact:  
LISA S. MCCALLISTER  
Employee Identification Number:  
56-688118  
Contact Telephone Number:  
(828)271-4724x127

Although we previously sent you a notice of our intention to collect your unpaid tax through enforced collection, our records show that you still have not paid the amount you owe. Enforced collection may include placing a levy on your bank accounts, wages, receivables, commissions, etc. It could also involve seizing and selling your property, such as real estate, vehicles, or business assets.

To prevent collection action, please pay the amount you owe, now.

Make your check or money order payable to the United States Treasury, and write your social security number or employer identification number on it. Send your payment to us in the enclosed envelope with a copy of this letter. **The amount you owe is shown on the next page.**

If you recently paid this or if you can't pay it, call as soon as you get this letter. Our telephone number is at the top of this letter. If you disagree with our taking enforcement action, you may be able to work out another solution. Speak to the person whose name appears at the top of this letter, or ask for that person's manager. If you do not agree with the results, you may ask for appeals consideration.

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes credits and payments we have received since our last notice to you.

**Interest - Internal Revenue Code Section 6601**

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice. Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

**Paying Late - Internal Revenue Code Section 6651(a)(2)**

We charge a penalty when your tax is not paid on time. Initially, the penalty is  $\frac{1}{2}$  of 1% of the unpaid tax for each month or part of a month the tax was not paid.



Notice of Levy

DATE: 01/29/2008

REPLY TO: Internal Revenue Service  
CECELIA G HILL  
1835 ASSEMBLY STREET  
COLUMBIA, SC 29201-2430

TELEPHONE NUMBER

OF IRS OFFICE: (803) 253-5112

RECEIVED

JAN 29 2008

NAME AND ADDRESS OF TAXPAYER:

JAMES E MACALPINE LEGAL INQUIRIES  
603 WOODLEA CT LEGAL DEPARTMENT  
ASHEVILLE, NC 28806

TO: WACHOVIA SECURITIES  
10750 WHEAT FIRST DR  
MC WS1010  
GLENN ALLEN, VA 23060

IDENTIFYING NUMBER(S): 238-86-5716

MACA

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/1997	21945.10	22914.05	44859.15
1040	12/31/1998	81572.51	97098.02	118670.53
1040	12/31/1999	68686.68	29693.52	96380.20
1040	12/31/2000	61465.19	26575.02	88040.21
1040	12/31/2002	96800.52	16192.81	112993.33
1040	12/31/2003	115089.37	7158.34	122247.71
THIS LEVY WON'T ATTACH FUNDS IN IRAs, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT. =====>				Total Amount Due 583191

We figured the interest and late payment penalty to 03-15-2008

Although we have told you to pay the amount you owe, it is still not paid. This is your copy of a notice of levy we have sent to collect this unpaid amount. We will send other levies if we don't get enough with this one.

Banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must hold your money for 21 calendar days before sending it to us. They must include the interest you earn during that time. Anytime we send a levy to must turn over your money, property, credits, etc. that they have (or are already obligated for) when they would have paid you.

If you decide to pay the amount you owe now, please bring a guaranteed payment (cash, cashier's check, certified check, or money order) to nearest IRS office with this form, so we can tell the person who received this levy not to send us your money. Make checks and money orders payable to United States Treasury. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money.

If we have erroneously levied your bank account, we may reimburse you for the fees your bank charged you for handling the levy. You must file a claim with the IRS on Form 8546 within one year after the fees are charged.

If you have any questions, or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time to call.

Signature of Service Representative

/S/ CECELIA G HILL

Title

REVENUE OFFICER

Part 2 - For Taxpayer

Form 668-A(ICS) (7-20)

**TRANSACTION NOTIFICATION****WACHOVIA SECURITIES****Contact Information:**

Wachovia Securities  
Client Services Department  
P.O. Box 6600  
Glen Allen, VA 23058

888-215-3904

001262 401b 001

WBNA COLLATERAL ACCOUNT  
JAMES E MACALPINE  
603 WOODLEA COURT  
ASHEVILLE NC 28806-4805

October 18, 2007

Account Number: 24720744

Dear Valued Client:

We want to thank you for your recent transaction(s) with Wachovia Securities. Industry regulations require brokerage firms to issue notifications when certain transactions result in securities or funds being transferred out of a client's account. These transactions include movement of assets to third parties or to outside entities bearing the same account holder name. This notification is not a replacement of your regular account statement.

If you have questions regarding the transaction(s) listed below, please contact our Client Services Department at the phone number or mailing address shown above. Should you have any other questions regarding your account, please contact your Financial Advisor.

Thank you.

Transaction Type	Date	Description of Transaction	Dollar Amount / Number of Shares
Check Issued	10/18/2007	WITHDRAWL CHK#001-RR01219219	\$90,731.32
Payee Information	Recipient: UNITED STATES TREASURY		

## TRANSACTION NOTIFICATION

**WACHOVIA SECURITIES**Contact Information:

Wachovia Securities  
Client Services Department  
P.O. Box 6600  
Glen Allen, VA 23058

888-215-3904

002518 401b 001

WBNA COLLATERAL ACCOUNT  
JAMES E MACALPINE  
603 WOODLEA COURT  
ASHEVILLE NC 28806-4805

November 01, 2007

Account Number: 24720744

Dear Valued Client,

We want to thank you for your recent transaction(s) with Wachovia Securities. Industry regulations require brokerage firms to issue notifications when certain transactions result in securities or funds being transferred out of a client's account. These transactions include movement of assets to third parties or to outside entities bearing the same account holder name. This notification is not a replacement of your regular account statement.

If you have questions regarding the transaction(s) listed below, please contact our Client Services Department at the phone number or mailing address shown above. Should you have any other questions regarding your account, please contact your Financial Advisor.

Thank you.

Transaction Type	Date	Description of Transaction	Dollar Amount / Number of Shares
Check Issued	11/01/2007	CLIENT REQUEST CHK#001-RR01223924	\$2,282.08
Payee Information	Recipient: UNITED STATES TREASURY		

# EXHIBIT 6

January 7, 2008

Special Agent Timothy E. Penley  
Department of the Treasury  
2306 W. Meadowview Road  
Greensboro, N.C. 27407  
Certified Mail # 7002 2410 0000 2634 8708

Special Agent Andy Romagnuolo  
Suite 211  
151 Patton Ave  
Asheville, N.C. 28801  
Certified Mail # 7002 2410 0000 2634 8746

Dear Gentlemen;

I am providing you a courtesy copy of the affidavits of Non Liability filed in the public record. You have ten days to rebut the enclosed facts and law with particularity and specificity or be forever estopped from challenging the statements made therein. As to your duty to respond, the Courts have held that government officials are fiduciaries of the People, and as such have an absolute duty to respond.

Further to the point, the Supreme Court of the United States has held:

Whatever the form in which the Government functions, anyone entering into an arrangement with the Government takes the risk of having accurately ascertained that he who purports to act for the Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress or be limited by delegated legislation, properly exercised through the rule-making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority. 332 U.S. 380, 68 S.Ct. 1

Therefore I am undertaking my Supreme Court mandated duty to accurately determine that each of you stay within your lawful authority. Should you be interfering in my private affairs without specific authority, then this will amount to an intentional tort.

In addition to responding to the attached Affidavit, please provide to me under pains and penalties of perjury copies of your specific evidence that:

- 1) I/we are a taxpayer(s).
- 2) I/we are not non-resident aliens as that term is defined under the IRC.
- 3) I/we are engaged in a trade or business as that term is defined in the IRC.
- 4) I/we have ever volunteered to accept a federal franchise.
- 5) I/we have ever received "Income" as that term is defined by the Supreme Court of the United States.
- 6) I/we are United States Citizens.



- 7) That the filings provided to the IRS (modified 1040NR, attachments, etc.) do not accurately reflect the law as written.
- 8) That the law as written is not the law instead of the lies and deceit promulgated by the IRS as declared by the Courts.
- 9) That demanding the People follow the lies and deceit promulgated by the IRS does not constitute a faith based premise for the law.
- 10) That a faith based legal system is not defacto a religion, which as an agent of the national government you are not forbidden from establishing.

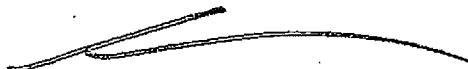
Please send your responses to:

Ed Wahler  
PO Box 681  
Fletcher, NC 28732

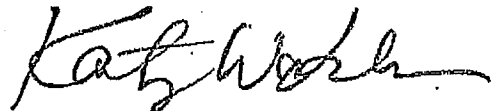
Should you decide not to respond as requested, then you agree that everything provided to you or your corporate employers is true, correct and the law of the case. Should you continue to trespass in my/our private affairs after agreeing to all of the above, you agree that you are engaging in an investigation for an improper purpose and engaging in an excess of jurisdiction.

Thanks you for your prompt attention to this critically important matter.

Sincerely



Edward William: Wahler



Kathy Marie: Wahler

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA

_____	)	
Plaintiff(s)	)	
	)	
v.	)	
	)	
_____	)	
Defendant(s)	)	

08 0577

Civil Action No. \_\_\_\_\_

**CONSENT TO PROCEED BEFORE  
A UNITED STATES MAGISTRATE JUDGE FOR ALL PURPOSES**

In accordance with the provisions of 28 U.S.C. § 636(c)(3), the parties to the above-captioned civil matter by and with the advice of their counsel hereby voluntarily waive their rights to proceed before a District Judge of the United States District Court and consent to have a United States Magistrate Judge conduct any and all further proceedings in the case, including trial.

\_\_\_\_\_  
Attorney for the Plaintiff(s)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Attorney for the Defendant(s)

\_\_\_\_\_  
Date

NOTICE: The foregoing Consent by Counsel shall be accepted upon the understanding that all counsel have secured the consent of their respective clients to the Consent and Referral to a United States Magistrate Judge for all purposes.

**ORDER OF REFERENCE**

IT IS HEREBY ORDERED that the above-captioned matter be referred to a United States Magistrate Judge for all further proceedings and the entry of judgment in accordance with 28 U.S.C. § 636(c)(3) and the foregoing consent of the parties.

\_\_\_\_\_  
United States District Judge

\_\_\_\_\_  
Date

NOTE: RETURN THIS FORM TO THE CLERK OF THE COURT ONLY IF ALL PARTIES HAVE CONSENTED TO PROCEED BEFORE A UNITED STATES MAGISTRATE JUDGE.

CO-942B  
Rev 3/95  
Rev 7/99

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA**

Nancy M. Mayer-Whittington  
Clerk

**NOTICE OF RIGHT TO CONSENT TO TRIAL  
BEFORE UNITED STATES MAGISTRATE JUDGE**

The substantial criminal caseload in this Court and the requirements of the criminal Speedy Trial Act frequently result in a delay in the trial of civil cases. Aware of the hardship and expense to the parties, counsel, and witnesses caused by the delays which are beyond the control of the Court, this notice is to advise you of your right to a trial of your case by a United States Magistrate Judge. By statute, 28 U.S.C. § 636(c), Fed.R.Civ.P.73 and Local Rule 502, the parties, by consent, can try their case by means of a jury trial or bench trial before a United States Magistrate Judge. Appeals from judgments and final orders are taken directly to the United States Court of Appeals for the District of Columbia Circuit, in the same manner as an appeal from a judgment of a District Judge in a civil case.

**WHAT IS THE PROCEDURE?**

One of the matters you are required to discuss at the meet-and-confer conference mandated by Local Rule 206 is whether the case should be assigned to a United States Magistrate Judge for all purposes, including trial.

All parties must consent before the case is assigned to a Magistrate Judge for trial. You may consent at any time prior to trial. If you expressly decline to consent or simply fail to consent early in the case, you are not foreclosed from consenting later in the case. However, a prompt election to proceed before a Magistrate Judge is encouraged because it will facilitate a more orderly scheduling of the case.

Attached is a copy of the "Consent to Proceed Before a United States Magistrate Judge for All Purposes" form. Your response should be made to the Clerk of the United States District Court only.

**WHAT IS THE ADVANTAGE?**

The case will be resolved sooner and less expensively. The earlier the parties consent to assigning the case to a Magistrate Judge the earlier a firm and certain trial date can be established, even if the case is to be tried to a jury.

Upon the filing of the consent form and with the approval of the District Judge, the case will be assigned for all purposes to a Magistrate Judge.

CO-942A  
Rev 3/95  
Rev 7/99

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA

INITIAL ELECTRONIC CASE FILING  
ORDER

Subsequent filings in this case must be made electronically using the Court's Electronic Case Filing System (ECF) pursuant to Local Rule 5.4.

ORDERED that counsel shall:

- Submit in paper, the original and copy of the complaint/notice of removal/petitions for habeas corpus and any accompanying papers (**not including summons and civil cover sheets**). Additionally, litigants are hereby required to provide those filings in PDF Format on a floppy disk or CD-Rom compact disk. The disk should be clearly labeled with the case number (if known) and the name of the parties. If unable to deliver the filing on a disk at the time of the new case filing, counsel should e-mail the initiating document and accompanying papers to [dcd\\_cmecl@dcd.uscourts.gov](mailto:dcd_cmecl@dcd.uscourts.gov) by the close of business the day the new case was filed. Failure to supply electronic copies of the new case in a timely manner, will result in the attorney's name being added to the attorney non-compliant list and shared with the Court's ECF Judge's Committee. **Regardless of what option counsel chooses, the complaint/notice of removal and accompanying papers must come to the Court as PDF documents.** Each exhibit to the new case shall be in a separate PDF file. Failure to submit PDF versions of the complaint/notice of removal and other documents will delay the opening of the case in ECF.

- Register, if not previously registered, to become an electronic filer by completing and returning the enclosed ECF Registration Form found on the Court's Website at ([www.dcd.uscourts.gov](http://www.dcd.uscourts.gov)). The login and password are case specific and can be used for all cases.

- Make all subsequent filings electronically. This is mandatory.

- Have a PACER (Public Access to Court Electronic Records) account, in order to view dockets and documents. Call 1-800-676-6856 or visit [www.pacer.psc.uscourts.gov](http://www.pacer.psc.uscourts.gov) for additional information.

- Schedule a training class at the Courthouse by going to the Court's ECF Internet Website ([www.dcd.uscourts.gov/ecf.html](http://www.dcd.uscourts.gov/ecf.html)). Also, filing instructions and an interactive tutorial can be found at this Internet Website.

ROBERTSON, J. JR

UNITED STATES DISTRICT JUDGE



# UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

## ELECTRONIC CASE FILES Attorney/Participant Registration Form

### LIVE SYSTEM

This form shall be used to register for an account on the Court's Electronic Case Files (ECF) system and to subscribe to the ECF EMail (Listserver) notification service. Registered attorneys and other participants will have privileges both to electronically submit documents, and to view and retrieve electronic docket sheets and documents for all cases assigned to the Electronic Case Files system. Listserver subscribers receive email messages whenever the Court wishes to electronically notify ECF registrants of pertinent ECF information.

The following information is required for registration:

If you are appointed pro bono or pro hac vice, please provide the case number: \_\_\_\_\_

First Name/Middle Initial/Last Name \_\_\_\_\_

Last four digits of Social Security Number \_\_\_\_\_

DC Bar ID#: \_\_\_\_\_

Firm Name \_\_\_\_\_

Firm Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Voice Phone Number \_\_\_\_\_

FAX Phone Number \_\_\_\_\_

Internet E-Mail Address \_\_\_\_\_

By submitting this registration form, the undersigned agrees to abide by the following rules:

1. This system is for use only in cases permitted by the *U.S. District Court for the District of Columbia*. It may be used to file and view electronic documents, docket sheets, and notices. Please visit the Court's ECF Internet, [www.dod.uscourts.gov](http://www.dod.uscourts.gov), website to schedule training.
2. Pursuant to Federal Rule of Civil Procedure 11, every pleading, motion, and other paper (except list, schedules, statements or amendments thereto) shall be signed by at least one attorney of record or, if the party is not represented by an attorney, all papers shall be signed by the party. An attorney's/participant's password issued by the court combined with the user's identification, serves as and constitutes the attorney's/participant's signature. Therefore, an attorney/participant must protect and secure the password issued by the court.

If there is any reason to suspect the password has been compromised in any way, it is the duty and responsibility of the attorney/participant to immediately notify the court. This should include the resignation or reassignment of the person with authority to use the password. The Court will immediately delete that password from the electronic filing system and issue a new password.

3. An attorney's/participant's registration will not waive conventional service of a summons and complaint, subpoena, or other judicial process; submit the client to the jurisdiction of the Court; or operate as a consent to accept service of pleadings, documents, and orders in actions in which such attorney/participant has not entered an appearance. An attorney's/participant's registration will constitute a waiver in law only of conventional service of other non-process pleadings, documents, and orders in the case. The attorney/participant agrees to accept, on behalf of the client, service of notice of the electronic filing by hand, facsimile or authorized e-mail.
4. Upon receipt of your login and password, you are strongly encouraged to change your password, which may be done through the Utilities function, to a name easily recalled. You may be subjected to a fee, should the Clerk's Office have to create a new password for you, or alternatively, you may be required to appear in person to receive your new password.
5. Attorneys who are active members of the bar of this Court, or government attorneys who are employed or retained by the United States, or who have been permitted to proceed *pro hac vice*, must file pleadings electronically.

Please return this form to:

U.S. District Court for the District of Columbia  
Attn: Attorney Admissions  
333 Constitution Avenue NW, Room 1825  
Washington, DC 20001

Or FAX to:

Peggy Trainum  
U.S. District Court for the District of Columbia  
(202) 354-3023

Applicant's Signature \_\_\_\_\_

\_\_\_\_\_  
Full Last Name

\_\_\_\_\_  
Initial of  
First Name

\_\_\_\_\_  
Last 4 Digits SS#

determination; it is judicial usurpation and oppression, and never can be upheld where justice is justly administered."

[Powell v. Alabama, 287 U.S. 45 (1932)]

iii. Holden v. Hardy, 169 U.S. 366 (1898):

"It is sufficient to say that there are certain immutable principles of justice which inhere in the very idea of free government which no member of the Union may disregard, as that no man shall be condemned in his person or property without due notice and an opportunity of being heard in his own defense."

C. Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing, p. 302:

2. Binding and nonbinding rules. The most important and familiar type of rule is the legislative rule (sometimes called a substantive rule). It has several distinctive characteristics. It has "the force and effect of law" and is always "rooted in a grant of [quasi-legislative] power by the Congress." Chrysler Corp. v. Brown, 441 U.S. 281, 302 (1979). A valid legislative rule conclusively settles the matters it addresses, at least at the administrative level. Of course, to say that such a rule has "the force and effect of law" does not mean that it is immune from judicial review; courts can entertain challenges to the rule on various grounds. [ . . . ] It does mean, however, that unless the rule is overturned by a court (or rescinded by the agency), it is binding on both private parties and the government itself. This binding effect is the chief identifying feature of a legislative rule: its nature and purpose is to alter [private] citizens' legal rights in a decisive fashion.

Of course, not all agency pronouncements that fit within the APA's broad definition of "rule" are legislative rules. The courts have explored the boundaries of the narrower term in the course of applying the APA's rulemaking provisions. The APA generally requires that the issuance of rules be preceded by a public procedure, usually a notice-and-comment process, but it exempts "interpretive rules, generally statements of policy, [and rules of agency organization, procedure, and practice]" from this command. 5 U.S.C.A. §553(b)(A). Congress excluded interpretive rules and policy statements from the APA's procedural obligations because they are not legislative rules.

D. Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing, p. 305:

An interpretive rule differs from a legislative rule in that it is not intended to alter legal rights, but to state the agency's views of what existing law already requires.

E. Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing, p. 307:

Finally, §553(b)(A) permits agencies to issue procedural rules without prior notice. This exemption reflects "the congressional judgment that such rules, because they do not directly guide public conduct, do not merit the administrative burdens of public input proceedings.

2. The parties who receive the Constitutionally mandated "reasonable notice" of enforcement authority via the Federal Register are indicated in 44 U.S.C. §1508, and note that they include "States of the Union":

TITLE 44 > CHAPTER 15 > § 1508

§ 1508. Publication in Federal Register as notice of hearing

*A notice of hearing or of opportunity to be heard, required or authorized to be given by an Act of Congress, or which may otherwise properly be given, shall be deemed to have been given to all persons residing within the States of the Union and the District of Columbia, except in cases where notice by publication is insufficient in law, when the notice is published in the Federal Register at such a time that the period between the publication and the date fixed in the notice for the hearing or for the termination of the opportunity to be heard is—*

3. The affect of failure to publish Implementing Regulations in the Federal Register for any enforcement statute is described in 26 CFR §601.702. To wit:

26 CFR §601.702 Publication and public inspection

(a)(2)(ii) Effect of failure to publish.

referred to in subparagraph (1) of this paragraph which is required to be published in the Federal Register, such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.

4. The above is again repeated in the Administrative Procedures Act, at 5 U.S.C. §552(a)(1):

TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552

§ 552. Public information; agency rules, opinions, orders, records, and proceedings § 1508. Publication in Federal Register as notice of hearing

Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal Register and not so published. For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.

5. The FBI, and the Court is Legally Noticed of the fact that 18 USC §371, 18 USC §541 and 18 USC §1341 are alleged by Agent Andrew Romagnuolo's affidavit to apply to Citizens of one of the several states and as such notice and due process are required. Therefore, unless the above Title 18 statutes have been duly published in the Federal Register, they can have no general applicability to the Declarants unless the targets are one of the specifically exempted group. As previously stated, Declarants declare that is not the case.

*"Where the rights of individuals are affected, it is incumbent upon agencies to follow their own procedures. This is so even where the internal procedures are possibly more rigorous than otherwise would be required. Service v. Dulles, 354 U.S. 363, 388 (1957); Vitarelli v. Seaton, 359 U.S. 535, 539-540 (1959). The BIA, by its Manual, has declared that all directives that "inform the public of privileges and benefits available" and of "eligibility requirements" are among those to be published. The requirement that, in order to receive general assistance, an Indian must reside directly "on" a reservation is clearly an important substantive policy that fits within this class of directives. Before the BIA may extinguish the entitlement of these otherwise eligible beneficiaries, it must comply, at a minimum, with its own internal procedures."*

[Morton v. Ruiz, 415 U.S. 199, 94 S.Ct. 1055, 39 L.Ed.2d 270 (1974)]

The above is also affirmed by the book Tax Procedure and Tax Fraud, Patricia Morgan, 1999, West Group, p. 24, which says on this subject:

*"While legislative and interpretive regulations are binding authority for both the Service and taxpayers, the Service will not always be bound by the procedural rules. The Internal Revenue Manual is a lengthy volume of procedures prescribed by the IRS as procedural regulations to be followed by IRS personnel. Generally, procedural rules that affect individuals' rights will be binding on an agency, even if the rules are stricter than the law otherwise requires. Morton v. Ruiz (S.Ct.1974) However, where the procedural regulation was not relied on by the individual, and it had no effect on his conduct, failure by the IRS to comply with the procedural rule does not require that the evidence obtained in violation of the rule be suppressed. United States v. Caceres (S.Ct.1979) (failure to follow procedures in the Internal Revenue Manual)."*

5. Declarants agree that 26 U.S.C. §7805 empowers the Secretary of the Treasury to "prescribe all needful rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue." HOWEVER, it DOES NOT empower him:
- A. To waive the Federal Register publication and notice requirements of the Administrative Procedures Act or the Federal Register Act.
  - B. To enforce against any person not within any of the groups specifically exempted from the Federal Register notice publication requirement in the case where no Federal Register publication of enforcement regulations have been made.



that it has been passed into positive law clearly states that the FBI may only investigate:

28 USC § 535 Investigation of crimes involving Government officers and employees; limitations

(a) The Attorney General and the Federal Bureau of Investigation may investigate any violation of Federal criminal law involving Government officers and employees—

(1) notwithstanding any other provision of law; and

(2) without limiting the authority to investigate any matter which is conferred on them or on a department or agency of the Government.

No other provisions of law have been found authorizing the FBI and or the DOJ to investigate anyone other than Government officers and employees. Under the fiduciary duty of the servant of the sovereign People, Declarants demand that their servants meet the duty to prove the authority under the law to investigate state Citizens domiciled in one of the several states pursuant to Federal Crop Insurance v Merrill supra. Failure to provide such a law as evidence of authority to operate in one of the several states of the union on land not ceded to the United States government is an open admission of an act of sedition, mixed war, operating under color of law, domestic terrorism and fraud to name just a few high crimes.

7. In short, any statutory provision of law for which the Secretary of the Treasury, or the Attorney General has exercised his discretion NOT to publish enforcement "rules" or regulations in the Federal Register essentially:

A. Amounts to "law ONLY for the government and its agents, instrumentalities, and contractors" in the context ONLY of their official duties:

B. May safely be presumed to NOT apply to the general public.

C. Exempts the general public domiciled in states of the Union from any enforcement of said statute.

**3.1.2 No implementing regulations and no evidence of publication exist**

1. The Parallel Table of Authorities is acknowledged by Declarants as not authoritative, but simply a "finding aid":

[http://www.access.gpo.gov/nara/cfr/parallel/parallel\\_table.html](http://www.access.gpo.gov/nara/cfr/parallel/parallel_table.html)

However, no regulations published in the Federal Register could be located in this table for the criminal statutes cited as authority by the FBI agent in his affidavit of probable cause, being 18 U.S.C. §371, 18 U.S.C. §514 and 18 U.S.C. §1341 after.

2. Declarants state under penalty of perjury that they have diligently searched the Federal Register for publication of the statutes cited as authority by the FBI, which include: 18 U.S.C. §371, 18 U.S.C. §514 and 18 U.S.C. §1341 and evidence of publication has not been found after years of searching.

3. Burden of showing that ENFORCEMENT regulations are published as required does not fall upon Declarants, but instead the FBI and US attorney, who are the moving parties in the instant action or the IRS in the case of their claim of authority to label Declarants as "taxpayers" and convert their status into citizens of the United States.

**3.1.3 Declarants are Not Within Any of the Groups Specifically Exempted from Federal Register Publication**

1. The positive law found at 44 U.S.C. §1505(a)(1) identifies which entities or "persons" are specifically exempted from the requirement for publication in the Federal Register of enforcement provisions giving reasonable notice:

TITLE 44 > CHAPTER 15 > §1505

§ 1505. Documents to be published in Federal Register

(a) Proclamations and Executive Orders; Documents Having General Applicability and Legal Effect; Documents Required To Be Published by Congress. There shall be published in the Federal Register—

(1) Presidential proclamations and Executive orders, except those not having general applicability and legal effect or effective only against Federal agencies or persons in their capacity as officers, agents, or employees thereof;

(2) documents or classes of documents that the President may determine from time to time have general applicability and legal effect; and

(3) documents or classes of documents that may be required so to be published by Act of Congress.

1. *For the purposes of this chapter every document or order which prescribes a penalty has*  
2. *general applicability and legal effect.*

3. Note that the only exception to the above is that of:

4. *"Federal agencies or persons in their capacity as officers, agents, or employees thereof".*

5. 5 U.S.C. §553(a)(2) again confirms the above conclusions by saying that "rules", which are regulations published in the Federal Register, are not required in the case of "agency management or personnel or to public property, loans, grants, benefits, or contracts":

6. TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 553

7. § 553. Rule making

8. *(a) This section applies, according to the provisions thereof, except to the extent that there is involved—*

9. *(1) a military or foreign affairs function of the United States; or.*

10. *(2) a matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts.*

11. Therefore, the following situations are the only ones in which code sections may be directly enforced against a legal person without corresponding Implementing Regulations:

12. A. "Matters relating to agency management or personnel or to public property, loans, grants, benefits, or contracts." 5 U.S.C. §553(a)(2).

13. B. "Federal agencies or persons in their capacity as officers, agents, or employees". 44 U.S.C. §1505(a)(1)

14. C. Persons who either have no rights or are not protected by the Bill of Rights. These people would include:

15. i. Statutory "U.S. citizens" under 8 U.S.C. §1401 who are domiciled in the "United States" but are temporarily abroad. See *Cook v. Tait*, 265 U.S. 47 (1924).
16. ii. Federal employees, federal officers, federal agents, or federal contractors on official duty. Their oath of office and employment obligations supersede the limitations and protections imposed by the Constitution:

17. *"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v. Johnson*, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. *O'Connor v. Ortega*, 480 U.S. 709, 723 (1987) (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. *Gardner v. Broderick*, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. *Connick v. Myers*, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public Workers v. Mitchell*, 330 U.S. 75, 101 (1947); *Civil Service Comm'n v. Letter Carriers*, 413 U.S. 548, 556 (1973); *Broadrick v. Oklahoma*, 413 U.S. 601, 616-617 (1973)."*

18. [*Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990)]

19. 6. The Court is judicially noticed pursuant to F.R.E. 201 that the Affidavit of Material facts found in Section 2 states under penalty of perjury that the Declarants are NOT members of any of the groups specifically exempted from the requirement for implementing regulations published in the Federal Register. The FBI, the IRS and the US Attorney have the burden of proving otherwise and this investigation cannot stand until they meet the burden of proof. Consequently, the FBI and the IRS, as moving parties must produce evidence of appropriate rules" in the Federal Register for all statutes cited as authority before he may enforce said statutes directly against Declarants.



1. The contents of this section are exhaustively explained and analyzed in a free memorandum below:

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008

<http://sedm.org/Forms/MemLaw/WhyThiefOrEmployee.pdf>

Any reference to the conclusions of this affidavit would be irresponsible and incomplete if it did not address not only the body of the above memorandum, but more importantly the evidence found in the admissions at the end of the above memorandum. Pay particular attention to Section 2 of that document. The FBI and IRS are requested to rebut the evidence in the admissions at the end, and if they do not, they default and are estopped on the facts and evidence presented in all future hearings and trials.

2. 26 U.S.C. §7203 relies upon the definition of "person" found in 26 U.S.C. §7343(b). 26 U.S.C. §7343 defines "person" as follows:

TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343

§ 7343. Definition of term "person"

*The term "person" as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.*

3. It is noteworthy that Declarants have not been able to find any legislative or substantive rules or regulations published in the Federal Register as required by the authorities cited above for the criminal provisions sought to be enforced, being 18 U.S.C. §371, 18 USC 514 and 18 USC 1341 and that neither the FBI nor the IRS has ever produced proof of investigation or enforcement authority in States of the Union. In fact the Criminal Investigation Division hand book for IRS agent parallels 28 USC 535 stating the IRS CID agents may investigate IRS employees and agent only. Therefore, Declarants have never had a basis for "reasonable belief" that they had a legal duty to comply with any provision of the Internal Revenue Code or the specific sections of Title 18 alleged by the FBI as a person who is not a member of any of the groups specifically exempted from the requirement for implementing regulations and constitutional public notice, and who were present in a state of the Union at the time the alleged offenses occurred and are therefore protected by the Constitutional requirement for "reasonable notice" of the laws which one would be held liable to obey.
4. Declarants are familiar with the "includes" argument, in which the corrupt IRS, FBI and US Attorney self-servingly try to make the word "includes" into a rubber word that allows them to self-servingly try to stretch any definition within the I.R.C. or other to fit whatever they want it to mean in a particular case. Plaintiff and Court are reminded that the rules of statutory construction, which are substantive rules of evidence, require that those things not specifically identified in written law, whether individually or by class, are to be excluded:

*"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."*

*[Black's Law Dictionary, Sixth Edition, page 581]*

The reason for the above rule is two fold:

- A. A fundamental requirement of Constitutional due process is "due notice". This means that a statute must warn an individual exactly and specifically what the law requires and what is prohibited. Therefore, it must describe all of the persons and things or classes of persons and things EXACTLY to which it applies. To enforce a law that does not meet this requirement violates not only the requirement for "due notice", but more importantly:
  - i. Violates the "void for vagueness doctrine", which states:

*"Men of common intelligence cannot be required to guess at the meaning of penal enactment.*

*"In determining whether penal statute is invalid for uncertainty, courts must do their best to determine whether vagueness is of such a character that men of common intelligence must guess at its meaning.*

[Winters v. People of State of New York, 333 U.S. 507; 68 S.Ct. 665 (1948)]

- ii. Compels the subject to make a "presumption", which in the case of Declarants is a religious sin. See Numbers 15:30. Therefore, the FBI, IRS or any Court may not compel any such presumption without violating the First Amendment. In the instant case, a Federal Court and a State Court, (see Bank One v Ward and U.S. Williamson in the exhibits) have clearly ruled that a Bill of Exchange discharge obligations in the form of a mortgage note and a criminal conviction. How can the FBI raid peoples homes with paramilitary force, take personal and property all under the color of law for relying on the clear and distinct findings of a Federal and State judge who are presumed to know the law?

- B. In addition to the above, a statute also may NOT create or encourage presumption. Statutory presumptions are absolutely forbidden where they impair or injure constitutionally guaranteed rights. If the reader is required to "presume" what is included in a statute or regulations or if he must rely on a judge rather than the statute itself to decide what is "included", then those same writings have violated the legislative intent of the Constitution, which was to create a society of law and not of men:  
A statue may also not be in direct opposition to the rulings of the Courts as would be obvious in the instant case if the Declarants were to be prosecuted for doing what the Courts had upheld as lawful and correct.

"The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested legal right."

[Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)]

Either "presuming" or being compelled by the FBI, IRS or Courts to "presume" something that isn't actually written in the law, especially where it would prejudice constitutional rights, as in this case, is a violation of due process and represents a gross Article III injury to the rights of the Declarants. Below is the U.S. Supreme Court's condemnation of such statutory presumptions in *United States v. Gainly*, 380 U.S. 63 (1965):

Looking beyond the rational-relationship doctrine the Court held that the use of this presumption by Alabama against a man accused of crime would amount to a violation of the Thirteenth Amendment to the Constitution, which forbids "involuntary [380 U.S. 63, 80] servitude, except as a punishment for crime." In so deciding the Court made it crystal clear that rationality is only the first hurdle which a legislatively created presumption must clear - that a presumption, even if rational, cannot be used to convict a man of crime if the effect of using the presumption is to deprive the accused of a constitutional right. In *Bailey* the constitutional right was given by the Thirteenth Amendment. In the case before us the accused, in my judgment, has been denied his right to the kind of trial by jury guaranteed by Art. III, 2, and the Sixth Amendment, as well as to due process of law and freedom from self-incrimination guaranteed by the Fifth Amendment. And of course the principle announced in the *Bailey* case was not limited to rights guaranteed by the Thirteenth Amendment. The Court said in *Bailey*:

"It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions." 219 U.S., at 239.

Thus the Court held that presumptions, while often valid (and some of which, I think, like the presumption of death based on long unexplained absence, may perhaps be even salutary in effect), must not be allowed to stand where they abridge or deny a specific constitutional guarantee.

[*United States v. Gainly*, 380 U.S. 63 (1965)]

5. In order to expand the definition of "person" cited in 26 U.S.C. §7343 to include other persons, those persons or classes of persons must therefore specifically be named somewhere in the I.R.C. In fact, nowhere are the above definitions expanded either in the I.R.C. or Implementing Regulations to include any other persons. To presume otherwise is a violation of due process because it would prejudice the rights of the Declarants. All presumptions are a violation of due process if they prejudice or undermine constitutionally guaranteed rights. The Supreme Court above went so far as to rule that such "presumptions" can amount to "involuntary servitude" in violation of the Thirteenth Amendment:

(1) [8:4993] *Conclusive presumptions affecting protected interests: A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 411, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates due process]*

B. *Heiner v. Donnan*, 285 U.S. 312 (1932):

*This court has held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For example, Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S. Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S. Ct. 215.*

*'It is apparent,' this court said in the Bailey Case (219 U.S. 239, 31 S. Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'*

*If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the guise of a rule of substantive law.*

6. If the Court disagrees with this interpretation of "includes", then it is requested to further address the evidence found at the end of the pamphlet below:

The Meaning of the words "includes" and "including"

<http://fanguardian.org/Subjects/Taxes/FalseRhetoric/Includess.pdf>

7. The definition of "person" above is also corroborated by examining other parts of the I.R.C., which in fact is entirely consistent with itself in making federal "employees", officers, agents, and benefit recipients the main subject of Subtitle A:

A. 26 U.S.C. §6671(b), which defines "person" for the purposes of the penalty provisions of the Internal Revenue Code.

B. 26 U.S.C. §6331(a), which defines the only proper audience for "distrain", which is enforcement, under the I.R.C.

8. Consequently, the only proper parties for I.R.C. enforcement actions, which include penalties, criminal prosecution, and "distrain", are all identified as federal "employees", agents, fiduciaries, and/or public officers. Enforcement may be attempted on persons within any of these groups WITHOUT "rules" or implementing regulations published in the Federal Register because the Federal Register Act and the Administrative Procedures Act BOTH specify that these groups are exempt from the publication requirements. The Title 18 statutes alleged against Declarants are the same character and class as those above mentioned with regard to IRC enforcement. The Title 18 and IRS provisions are consistent with 28 USC 535 limiting the scope of authority for FBI investigations to Federal employees and Officers. This is a clear example that Congress knows its constitutional limits and legislates appropriately. It is the executive branch agencies such as IRS, DOJ and FBI which seem to want to ignore the limitations found in the Constitution with respect to Federal Authority and usurp authority not made available to them through proper constitutional delegation of authority. The Court further propound the problem by not meeting their duty to protect the People from the transgressions of a usurpatious Federal leviathan.

9. There is a very good reason why rules or implementing regulations noticed in the Federal Register are not required for groups specifically exempted from the requirement. That reason is that these people mostly work in the Executive Branch and perform their public functions under the authority of statutes passed by Congress. These statutes are the vehicle by which Congress directs and governs the activities of the President and his underlings in the Executive Branch. It would be a ridiculous incongruity to require an implementing regulation written by the very branch which a statute is written to directly influence and control because:

A. The Servant, which is the Executive Branch, should not lawfully be allowed to disobey its Master, the Congress.

B. If the Servant decided to disobey its Master and the servant had to write rules published in the Federal Register BEFORE it would be held liable to obey the statute, all the Servant would have to do is refuse to write or publish the rules or regulations for any statute it didn't want to execute or obey. This would leave the Congress without any legal remedy to compel its servant to implement and enforce such laws.



revenue the above problem is perhaps the ONLY reason which explains why federal instrumentalities and agencies are specifically exempted from the Federal Register publication and notice requirements as found in 5 U.S.C. §553(a) and 44 U.S.C. §1505(a).

**3.1.5 Rebuttal of relevancy and applicability of Granse v. United States, 892 F.Supp. 219, 224 (D.Minn. 1995) and other cases**

1. The FBI, IRS and DOJ may attempt to cite Granse v. United States, 892 F.Supp. 219, 224 (D.Minn. 1994) as an authority to rebut the essence of the No Enforcement Authority Argument herein and above. This section shall prove that this case is inapposite and does NOT satisfy one of the two MANDATORY requirements of the Federal Register Act, which are:

A. The implementing regulation be published in the Federal Register that authorizes enforcement...OR

B. Evidence signed under penalty of perjury demonstrating that the Declarants are members of one of the groups specifically exempted from the requirement for publication in the Federal Register.

2. Karl G. Granse was identified by the Court as a "taxpayer", which is defined in 26 U.S.C. §7701(a)(14) as "any person subject to any internal revenue tax".

*"The issues before the Court are limited to the two matters described in section 7429(g) of the Code: The reasonableness of the decision to make the jeopardy assessment and the reasonableness of the amount of the assessment. The Government bears the burden of proof with respect to the former issue, 26 U.S.C. § 7429(g)(1); the taxpayer bears the burden of proof with respect to the latter issue, 26 U.S.C. § 7429(g)(2); e.g., Central de Gas de Chihuahua, S.A., v. United States, 790 F. Supp. 1302 (W.D. Tex. 1992). The Court's review under section 7429 is de novo; the Court is not limited to the information available to the IRS at the time the assessment was made, but can also consider any information which subsequently becomes available. Kerness v. United States, Civ. No. 5-81-22, 1981 WL 1813, at \* 2 (D. Minn. June 26, 1981) (report and recommendation), adopted by 1981 WL 1959 (D. Minn. Jun 24, 1981); Abercrombie v. United States, 46 A.F.T.R.2d (P-H) P 80-5274, at 80-5891 (D.S.C. Sept. 3, 1980). Given the summary nature of the proceedings, the Court cannot concern itself with a determination of the taxpayer's actual tax liability. Friko Corp. v. Commissioner of Internal Revenue, 26 F.3d 1139, 1141 (D.C. Cir. 1994) (citing Lindholm v. United States, 808 F. Supp. 1, 2 (D.D.C. 1992)); Kerness, 1981 WL 1813, at \* 1."*

[Granse v. United States, 892 F.Supp. 219, 224 (D.Minn. 1995)]

Karl Granse is not described in the ruling as disputing that label of "taxpayer" used by the Court to describe him. Consequently, he was bound to obey the I.R.C. for all earnings he had that were "effectively connected with a trade or business" and which were subject to the I.R.C. because they involved a "public purpose" and a "public office" as described in 26 U.S.C. §7701(a)(26).

3. Karl Granse also cited provisions from the I.R.C. as the authority for his suit. Namely, he cited 26 U.S.C. §7429(b). That provision contains remedies which are only available to "taxpayers". It says that right in the statute itself:

TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7429

§ 7429. Review of jeopardy levy or assessment procedures

(2) Request for review

*Within 30 days after the day on which the taxpayer is furnished the written statement described in paragraph (1), or within 30 days after the last day of the period within which such statement is required to be furnished, the taxpayer may request the Secretary to review the action taken.*

Only "taxpayers" who are subject to the I.R.C. may cite the above provision or any other provision of the I.R.C. The U.S. Supreme Court has agreed with this conclusion, when it ruled on this subject:

*"The Government urges that the Power Company is estopped to question the validity of the Act creating the Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297 U.S. 323] maintain this suit. .... The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581; Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469."*